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CONFIDENTIAL OGC/b-8482(a)

OGC Has Reviewed

11 June 1958

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MEMORANDUM FOR: [REDACTED]

SUBJECT : Possible Taxation by Virginia of District of Columbia and Maryland Residents After Movement of Agency to Langley

1. The Virginia Code provides that non-residents of that State who had no actual place of abode there at any time during the taxable year are relieved of filing an income return for that year if the only income from sources within the state was from salaries and wages which were subject to an income tax by the state of residence. In addition, there is the requirement that the state of residence grant similar benefits to residents of Virginia. (Code of Virginia, 1950, Title 58-104, 105).

2. The District of Columbia imposes income taxes on persons who maintain a place of abode in the District for more than seven months of the taxable year or who are domiciled in the District on the last day of the taxable year. (District of Columbia Code, Title 47-1502). Maryland has a reciprocal tax law similar to that of Virginia. (Annotated Code of Maryland, Article 81, paragraphs 290, 291).

3. Accordingly, as the situation now stands, residents of the District and Maryland who pay local income taxes need have no fear of being taxed by Virginia on incomes from salaries received from the Agency at Langley.

4. Persons who change residence during the taxable year or who are involved tax-wise with some other state than those mentioned, generally will have to seek a decision based on each individual case.

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Assistant General Counsel

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